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Attorneys for Irving H. Picard, Esq.,
Trustee for the SIPA Liquidation of
Bernard L. Madoff Investment Securities LLC

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

SECURITIES INVESTOR PROTECTION
CORPORATION,

Plaintiff,

v.

BERNARD L. MADOFF INVESTMENT
SECURITIES LLC,

Defendant.

Adv. Pro. No. 08-01789 (BRL)

SIPA Liquidation

CERTIFICATE OF SERVICE

I hereby certify that on April 7, 2009, I served true and correct copies of the:

- **Order Shortening Notice On Motion For an Order Approving The Sale Procedures and Authorizing The Sale of The Debtor's New York Mets Tickets Free and Clear of Liens, Claims and Encumbrances;**
- **Affidavit of Marc Hirschfield Pursuant to Local Bankruptcy Rule 9077-1 In Support of Order Shortening Notice; and**
- **Motion For an Order Pursuant To Section 78fff(a) of The Securities Investor Protection Act and Sections 105(a) and 363 of The Bankruptcy Code and Bankruptcy Rules 2002 and 6004 Authorizing The Sale of The Debtor's New York Mets Tickets, Free and Clear of Liens, Claims and Encumbrances (and the Exhibit attached thereto)**

upon the interested parties who receive electronic service through ECF, by emailing true and correct copies via electronic transmission to the email addresses designated for delivery on the entities identified below and/or by placing true and correct copies thereof in sealed packages designated by Federal Express and/or Express Mail to those parties as set forth on the attached Schedule A.

Dated: New York, New York
April 8, 2009

s/Nikki M. Landrio
Nikki M. Landrio

SCHEDULE A

Internal Revenue Service
District Director
290 Broadway, 5th Floor
New York, New York 10008

Internal Revenue Service
Centralized Insolvency Operation
Post Office Box 21126
Philadelphia, PA 19114

U.S. Department of Justice, Tax Division
Box 55
Ben Franklin Station
Washington, DC 20044

Via Email

Kevin Bell – kbell@sipc.org

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New York Mets¹ -

Taxing Authorities

Attorney General
Department Of Law
120 Broadway
New York, New York 10271-0332

Internal Revenue Service
10 Metro Tech Center
625 Fulton Street
Brooklyn, NY 11201

¹ The email address of the New York Mets has not been disclosed in order to preserve their privacy.

Internal Revenue Service
Holtsville, New York 00501

NYC Dept. Of Finance
Attn: Bankruptcy & Assignment Unit
345 Adams Street, 10th Floor South
Brooklyn, New York 11201

NYC Dept of Finance
Attn: Legal Affairs – Devora Cohn
345 Adams Street, 3rd Floor
Brooklyn, NY 11201

NYC Dept. Of Finance
Office Of The Commissioner Of Finance
One Centre Street, Room 500
New York, New York 10007

NYS Dept. Of Taxation & Finance
W.A. Harriman Campus
Building 9
Albany, New York 12227-0125

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One St. Andrew's Plaza
Claims Unit – Room 417
New York, New York 10007

NYS Dept of Taxation & Finance
Bankruptcy Special Procedures Section
PO Box 5300
Albany, New York 12205-0300

NYS Unemployment Insurance Fund
PO Box 551
Albany, NY 12201

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